



IS&E Division Annual Report: Strategic and Operational Data

FY 2001 - 02



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IS&E Division Mission



Division of Income, Sales, and Excise Tax

Our Mission

The Income, Sales, and Excise Tax Division administers Wisconsin's tax laws by providing excellent service, encouraging voluntary compliance, identifying and addressing noncompliance, and promoting fairness and equity in tax administration.

IS&E Division Strategic Business Plan

Division Goals:

1. Implement Good Tax Policy

- Lead and participate in the national effort at developing a Streamlined Sales Tax System for the 21st Century.
- Identify additional businesses with nexus in Wisconsin that are not filing.
- Increase simplified use tax reporting and auditing procedures for corporations with a direct pay permit.
- Increase discovery projects.
- Use STAX audit selection software and Data Warehouse to better select audit candidates.
- Develop nonfiler data match project. Information from various sources will be matched to DOR records to discover "true" nonfilers.
- Develop a new excise tax system for motor vehicle fuel, cigarettes and liquor taxes.
- Maintain delinquent tax collections of at least 1.3% of the delinquent roll per month.
- Improve compliance with sales tax laws at temporary events.
- Improve refund interception collections for state agencies, counties and municipalities.
- Work with Native American tribes to improve tax compliance.

2. Provide Good Customer Service

- Plan for and implement an Integrated Tax System.
- Improve adjustment notices to reduce taxpayer inquiries and improve customer service.
- Analyze results from all customer and tax practitioner satisfaction surveys to determine how we can improve customer satisfaction.
- Maintain or increase the number of fully agreed field audit actions.
- Maintain or decrease the number of appeals that are sent to the Resolution Unit.
- Continue to improve customer service.

3. Operate Efficiently

- Plan for and implement an Integrated Tax System.
- Maintain and enhance a fully functional delinquent tax collection system.
- Reduce time required to complete field audits.
- Reduce the cycle time to adjust delinquent estimated assessments.
- Maintain and enhance a fully functional office audit system, including automating receipt of federal and customs data.
- Reengineer the homestead credit process.
- Benchmark ourselves to other states, identify best practices, and identify ways to improve.
- Plan for an on-line program and activity reporting system

4. Maintain a Good Work Environment

- Continue the upward feedback surveys to managers on an annual basis.
- Ensure that employees and managers are trained in the applications developed for the Integrated Tax System.
- Plan for changes in work force.
- Evaluate employee recognition and communication.

IS&E Division Selected Accomplishments for FY 2001-02

- Participated in the planning and development of the Integrated Tax System.
- Led multi-state Streamlined Sales Tax Project.
- Produced \$13.4 million in additional revenue from the Data Warehouse.
- Provided new work environments in Waukesha and Hudson.
- Hosted The Annual Multistate Tax Commission (MTC) Meeting in Madison.
- Identified 283 additional businesses with nexus in Wisconsin that were not filing.
- Released new publication on *Wisconsin Taxation of Native Americans*.

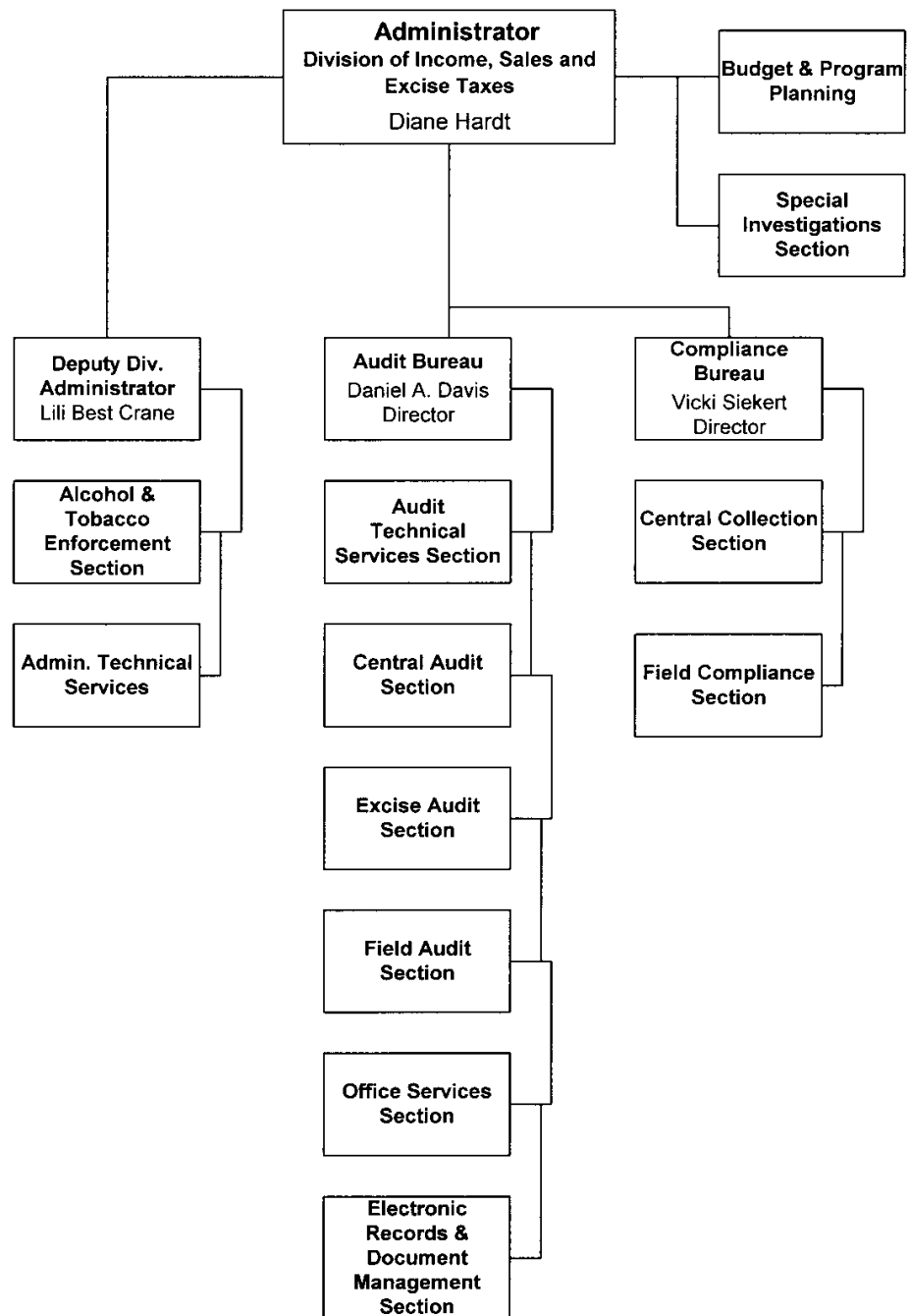
Audit

- Increased collections by almost \$6 million from the FY2001 amount to \$114,494,755 in fiscal year 2002.
- Assessed \$16,582,122 and collected \$13,400,425 from projects identified through the Audit Bureau's data warehouse.
- Set a new Excise Tax Section collection record of \$12,673,560 or almost \$975,000 per auditor.
- Implemented electronic filing (ELF) for homestead credit claims for the 2001 tax year.
- Increased usage of data warehouse technology.
- Placed the STAX software on the Local Area Network.
- Engineered a smooth transition of the Electronic Records and Document Management Section from the Tax Processing Bureau to the Audit Bureau.
- The Audit Bureau, in conjunction with the Customer Service Bureau opened DOR's first Volunteer Income Tax Assistance (VITA) Center.
- Transferred 10.8 positions to the Customer Service and Education Bureau and worked with the new Bureau in transitioning many taxpayer assistance activities from the Audit Bureau to the new bureau.
- Continued staff involvement in the Integrated Tax System development and with the Wisconsin Excise Tax Reporting and Auditing System (WIXTRAS).
- Developed a technology-training program for Audit Bureau staff.

Compliance

- Implemented DTS functionality to support automatic withdrawal of installment agreement payments.
- Increased delinquent tax collections 11% to \$131 million.
- Increased collections from the Treasury Offset Program 130% to \$3.8 million.
- Partnered with DWD-UI collection staff in collection collaboration projects.
- Increased participation of local governments in the Refund Interception Program by 200% to 76 governments and collections by 285% to \$2.4 million.

IS&E Division Organization Chart



IS&E Division Organization

The Income, Sales, and Excise Tax Division (IS&E) has approximately 590 permanent employees. Employees of the division are located in Appleton, Eau Claire, Madison, Milwaukee, and branch offices in 23 other cities throughout Wisconsin. There are also offices in Chicago, New York, and Minneapolis. The division is comprised of two bureaus and an administrative staff.

ADMINISTRATION

The primary responsibility of the office of the Administrator is to provide leadership and coordination of the activities of the division. This office sets policy for the administration of the tax laws. The *administrative staff* monitors the operating budget, provides leadership in the area of quality improvement, directs information technology activities, and provides space management. The *Technical Services Section* provides research assistance, directs legislative and rule-making activity, and designs tax returns and publications. *Special Investigations* assists in the prosecution of criminal violations of state tax laws, and locates non-filers. The *Alcohol & Tobacco Enforcement Section* enforces state laws and regulations pertaining to cigarettes, tobacco products, and alcohol beverages.

AUDIT

The Audit Bureau encourages taxpayer compliance through office and field audits and by issuing assessments and refunds as appropriate. The Audit Bureau shares responsibility with the Compliance Bureau for taxpayer assistance. The *Central Audit Section* office audits returns, conducts non-filer programs, facilitates self-audits, and provides telephone and over-the-counter taxpayer assistance. The *Field Audit* and *Excise Audit Sections* audit tax records of businesses, from sole proprietorships to international corporations. Field audits are performed within Wisconsin, and throughout the United States.

COMPLIANCE

The Compliance Bureau is responsible for collecting delinquent taxes, and state agency debts. The Bureau shares responsibility with the Audit Bureau for taxpayer assistance. The *Central Collection Section* contacts new delinquent accounts by telephone and letter, and intercepts refunds to offset debts. The *Field Compliance Section* collects delinquent taxes through personal contact with taxpayers, obtains returns from nonfilers, and assists taxpayers.

APPENDIX A:

TAX DESCRIPTIONS AND DETAILED TABLES

Tax Descriptions

The Income, Sales, and Excise Tax Division is responsible for administering the following taxes:

INDIVIDUAL INCOME TAX

Wisconsin's individual income tax, enacted in 1911, is the oldest income tax law in the nation, preceding the federal law by two years. There have been a number of important changes to the individual income tax over the years. In 1962, payroll withholding and quarterly declarations were introduced to create a pay-as-you-go tax system. In 1965, the law was changed to conform to the Wisconsin income tax to the federal individual income tax. Wisconsin taxable income is based on federal adjusted gross income, with modifications, and less the Wisconsin standard deduction. The top tax rate is 6.75%. Several credits may be deducted from the initial tax, including: Wisconsin itemized deduction credit, married couple credit, school property tax credit, and working families credit.

CORPORATE INCOME AND FRANCHISE TAX

There are actually two state taxes on corporations. The corporate income tax, imposed since 1911, is a tax on the net income of corporations doing business in the state. The corporate franchise tax, imposed since 1965, is a tax on the privilege of doing business in the state. The distinction between the two taxes relates primarily to the restrictions under federal law on the types of income that states can tax with an income tax (e.g., interest from U.S. obligations). Corporations pay one or the other of these taxes; the majority pay the franchise tax. In 1987, a law change federalized the determination of net taxable income for the corporate income and franchise taxes. Corporate taxpayers are subject to tax on the Wisconsin apportioned share of their federal net taxable income, with some adjustments. There is a flat tax rate of 7.9%.

RECYCLING SURCHARGE

Legislation during 1991 established a temporary recycling surcharge equal to 5.5% of the gross tax liability of corporations, and 0.4345% of the net business income of all non-farm sole proprietorships, partnerships, and tax-option corporations. 1998 legislation cut tax rates by half: 2.75% of the gross tax liability of corporations, and 0.2173% of the net business income. Legislation effective for 2000 replaced the temporary recycling surcharge with a permanent surcharge for corporations, individuals, estates, trusts and partnerships engaged in a trade or business that have \$4,000,000 or more in gross receipts. (more than \$1,000,000 for individuals, estates, trusts and partnerships engaged in farming, who are subject to a \$25 surcharge.) The new surcharge rates are 3% of the gross tax liability of corporations except tax-option corporations which are subject to a surcharge of 0.2% of net income and 0.2% of the net business income of all non-farm

sole proprietorships, estates, trusts and partnerships. The minimum (\$25.00) and maximum (\$9800) amount of surcharge remained the same. Revenues from the recycling surcharge are used to fund local government recycling and solid waste management programs, and private business efforts to develop recycled products or markets related to these products.

STATE SALES AND USE TAX

Wisconsin's first sales tax was a 3% selective sales and use tax effective in 1962. In 1969, a general sales and use tax came into effect. Currently, a 5% sales tax is imposed upon gross receipts from the sale, lease or rental of all tangible personal property, unless specifically exempt, and specified services. Where sales tax is not paid, a 5% use tax is imposed on the storage, use, or other consumption in Wisconsin of these same items. Taxable services include: the furnishing of hotel rooms; admissions to entertainment events; telecommunications services; dry cleaning; photographic services; parking; printing; the repair, cleaning and maintenance of tangible personal property; cable television services; and landscaping.

There are many exemptions from the sales and use tax. Examples of exemptions are: food and beverages for off-premise human consumption, prescription medicines, newspapers, farm machinery, and tangible personal property consumed in manufacturing.

LOCAL SALES AND USE TAXES

County sales and use tax. A county may levy a sales and use tax of 0.5%. The tax applies to the same items and services taxed by the state sales and use tax. As of April 11, 2002, 56 counties adopted a tax, which the state collects and administers for them.

Stadium sales and use tax. The stadium tax was created for the purpose of assisting in the development of a professional baseball park in Wisconsin. The tax rate is 0.1%, imposed on the sale of and the storage, use, or consumption of tangible personal property and taxable services in five Wisconsin counties which make up the "stadium district."

Football stadium tax. The football stadium tax was created for the purpose of assisting the development of professional football stadium facilities in Wisconsin. Beginning November 1, 2000, there is a 0.5% football stadium tax on the sale of and storage, use or consumption of tangible personal property and taxable services in Brown County.

Local exposition district taxes. The city of Milwaukee has established a Local Exposition District in order to finance an exposition center. The following taxes are imposed within municipalities located wholly or partially in Milwaukee county: 0.25% food and beverage tax; 3% car rental tax; 2% room tax; and 7% additional room tax in the city of Milwaukee.

Premier resort area tax. A political subdivision may become a “premier resort area” if at least 40% of the equalized assessed value of its taxable property is used by tourism-related retailers. The premier resort area tax is 0.5% of the gross receipts from the sale, lease or rental of goods or services that are: (a) made within the premier resort area, (b) taxable under the general sales and use tax laws, and (c) made by tourism businesses. The proceeds of the tax are used for infrastructure within the premier resort area. Currently, there are two premier resort areas: the City of Wisconsin Dells and the Village of Lake Delton.

ESTATE TAX

A new provision was added to the Wisconsin Statutes for deaths occurring from October 1, 2002, through December 31, 2007. The federal credit for state death taxes and the federal estate tax for death occurring between those dates will be computed under the federal estate tax law in effect on December 31, 2000. For deaths occurring after October 1, 2007, the federal credit for state death taxes and the federal estate tax will be computed under the federal estate tax law in effect on the date of the decedent’s death.

MOTOR VEHICLE, AVIATION, AND ALTERNATE FUEL TAXES

Motor vehicle fuel means gasoline and diesel fuel. Licensed motor vehicle fuel suppliers pay the tax based on their withdrawals from a pipeline terminal. The tax is then passed through the distribution chain to the end consumer. Effective April 1, 2002, the excise tax is 28.1¢ per gallon.

The tax on aviation fuel (used to propel an aircraft) is 6¢ per gallon. Alternate fuel is all combustible gases and liquids, other than motor vehicle fuel or aviation fuel, used to propel a motor vehicle. Effective April 1, 2002, the tax on alternate fuel is: 20.6¢ per gallon (LPG-liquefied petroleum gas) and 22.5¢ per gallon (CNG—compressed natural gas).

LIQUOR, WINE, AND BEER TAXES

The distilled spirits, wine, and beer taxes are occupational taxes paid by (a) the Wisconsin wholesaler who imports the beverage from a foreign country, (b) the out-of-state shipper who ships the beverage into Wisconsin, or (c) the Wisconsin distillery, winery, or brewery. The distilled spirits tax is 85.86¢ per liter. The wine tax is either 6.605¢ per liter for wine that is 14% or less alcohol, or 11.89¢ per liter for wine that is more than 14% alcohol. The beer tax is \$2.00 per a 31 gallon barrel. The cider tax is 1.71¢ per liter for cider that is 7% or less alcohol.

CIGARETTE AND TOBACCO PRODUCTS TAXES

The cigarette tax is paid by distributors who purchase tax stamps from the Department of Revenue, which they apply to each pack of cigarettes. The tax is then passed through the distribution chain to the end consumer. The tax on a 20-pack was raised to 77¢ on October 1, 2001. Tobacco products are cigars, cheroots, snuff, chewing tobacco, and other forms of tobacco prepared for chewing or smoking in a pipe. A 25% excise tax is

imposed on the manufacturer's list price of these products and paid by the manufacturer, shipper, or distributor.

FEES

The Income, Sales, and Excise Tax Division collects the following fees:

The *delinquent account fee* is assessed on taxpayers who owe delinquent taxes, interest and penalties. The *petroleum inspection fee* funds the Petroleum Environmental Cleanup Fund Award Program, petroleum tank and inspection programs, and clean air and environmental programs in Wisconsin.

TABLE 1
TAX COLLECTIONS BY TAX TYPE
(thousands)

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
TOTAL COLLECTIONS						
Individual income tax	\$4,544,739	\$5,047,324	\$5,162,239	\$5,962,010	\$5,156,565	\$4,979,662
Corporation income/franchise tax	\$643,822	\$627,024	\$635,203	\$644,625	\$537,159	\$503,008
State sales/use tax	2,864,373	3,047,406	3,284,695	3,501,659	3,609,895	3,695,796
Gift tax ¹	160	65	78	0	4	3
Estate / Inheritance tax ¹	50,665	80,046	116,820	133,261	77,080	82,631
Beverage taxes	40,554	42,005	42,119	44,132	44,912	45,525
Cigarette / Tobacco products taxes ²	213,348	257,096	266,818	257,896	254,868	302,701
Homestead & misc. credit recovery ³	7	6,884	270	95	173	88
Controlled substance tax ⁴	153	55	33	18	9	0
TOTAL - GENERAL FUND TAXES	\$8,357,822	\$9,107,906	\$9,508,274	\$10,543,697	\$9,680,667	\$9,609,415
Motor, spec., alt., & gen. aviation fuel tax	\$697,378	\$747,137	\$798,693	\$811,055	\$824,906	\$863,434
Recycling surcharge	51,479	53,615	35,755	9,614	26,331	12,529
County sales/use tax	160,410	175,230	185,541	212,499	221,650	232,243
Baseball Stadium sales/use tax	17,191	18,333	20,734	21,935	22,505	24,400
Football Stadium sales/use tax	N/A	N/A	N/A	N/A	7,181	18,573
Local exposition district tax	10,776	11,073	13,352	12,824	14,187	13,954
Business tax registration fee ⁵	67	1,013	1,998	1,504	1,808	1,692
Delinquent tax collection fee	9,497	9,449	9,953	11,274	10,685	11,024
Petroleum inspection fee	105,736	103,842	110,953	110,864	111,595	102,380
Endangered resources donation	566	547	640	610	703	701
TOTAL COLLECTIONS	\$9,410,921	\$10,228,145	\$10,685,893	\$11,735,874	\$10,922,219	\$10,890,345
ADDITIONAL COLLECTIONS INCLUDED IN TOTAL COLLECTIONS						
Individual income tax	\$51,836	\$59,599	\$52,290	\$51,549	\$66,474	\$58,156
Corporation income/franchise tax	29,257	51,652	39,797	37,448	34,283	29,517
Sales/use tax	58,009	69,566	62,844	79,853	70,186	66,622
Gift tax ¹	114	44	74	0	0	3
Estate / Inheritance tax ¹	1,337	3,465	6,905	8,130	2,039	1,618
Excise taxes ⁶	2,171	1,363	6,884	1,941	4,337	7,451
Recycling surcharge	958	1,386	1,246	549	342	364
Local exposition district tax	617	306	435	437	441	731
Homestead & misc. credit recovery	7	6,884	270	95	173	88
TOTAL ADDITIONAL COLLECTIONS	\$144,304	\$194,265	\$170,743	\$180,003	\$178,277	\$164,551

TABLE 1 - CONTINUED
TAX COLLECTIONS BY TAX TYPE
(thousands)

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
DELINQUENT COLLECTIONS INCLUDED IN TOTAL COLLECTIONS						
Individual income tax	\$43,934	\$48,397	\$46,586	\$56,670	\$63,323	\$65,995
Corporation income/franchise tax	3,611	3,696	3,127	3,592	3,954	6,011
Sales/use tax	26,606	27,938	26,437	31,476	35,314	40,296
Gift tax ¹	4	4	0	0	0	0
Estate / Inheritance tax ¹	50	81	14	50	3	1
Excise taxes ⁶	229	341	154	207	130	274
Temporary recycling surcharge	254	227	196	250	146	129
Local exposition district tax	238	125	137	155	169	168
Business tax registration fee	39	16	28	31	153	108
Delinquent tax collection fee	9,497	9,449	9,953	11,274	10,685	11,024
TOTAL DELINQUENT COLLECTIONS	\$84,462	\$90,275	\$86,632	\$103,705	\$113,876	\$124,006
DELINQUENT COLLECTIONS NOT INCLUDED IN TOTAL COLLECTIONS ⁷						
Real estate transfer fee	\$105	\$84	\$190	\$91	\$66	\$125
Utility tax	952	560	385	610	394	541
Manufacturing penalty	156	109	113	165	153	148
TOTAL DELINQUENT COLLECTIONS NOT INCLUDED IN TOTAL COLLECTIONS	\$1,213	\$753	\$688	\$867	\$613	\$814
TOTAL DELINQUENT COLLECTIONS ⁸	\$85,675	\$91,028	\$87,320	\$104,571	\$114,489	\$124,820
TOTAL ENFORCEMENT COLLECTIONS	\$229,979	\$285,293	\$258,063	\$284,574	\$292,766	\$289,370

1. Gift and inheritance taxes were phased out over a 5-year period beginning with 20% reduction on 1/1/88; 40% reduction on 1/1/89; 60% reduction on 1/1/90; 80% reduction on 1/1/91 and 100% reduction on 1/1/92.
2. Cigarette tax increased to \$0.38 on May 1, 1992; to \$0.44 on Sept. 1, 1995; to \$0.59 on Nov. 1, 1997; and to \$0.77 on Oct 1, 2001. 70% of cigarette taxes are refunded to Native American tribes if sold on Native American land.
3. A new system was implemented in 1994-95 to detect erroneous credits before refund checks are issued. The increase in this GPR account is the result of transferring \$6.8 million from the county sales tax holding account in 1997-98 that had accumulated over a number of years.
4. Controlled substance tax ---During the Fiscal Years 1990-1999, drug tax collections, including drug tax stamp sales, totaled \$1,184,429, of that amount refunds totaling \$861,466 were returned to 75 law enforcement agencies throughout the state that were involved in the drug tax arrests that led to subsequent collections of drug tax assessments.
5. FY97-FY99 updated this year based on new information.
6. Excise taxes include beverage, cigarette, tobacco products, and fuel taxes.
7. Delinquent amounts for these three taxes administered by State and Local Finance Division are collected by IS&E's Compliance Bureau.
8. Total delinquent collections included in total collections does not include refunds.

Source: Tax Revenue Accounting Section, Financial & Mgmt Service, ES Division & Compliance Bureau, IS&E Division.

TABLE 2
TAX COLLECTION DETAIL BY TAX AND PAYMENT TYPE
(thousands)

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
INDIVIDUAL INCOME TAX						
Withholding (initial)	\$4,005,264	\$4,307,798	\$4,640,992	\$5,109,008	\$4,886,310	\$4,916,439
Estimated tax (initial)	731,547	855,884	921,051	977,568	976,489	851,965
Paid with return (income & fiduciary)	239,722	290,658	266,316	369,048	260,412	204,303
Additional (income, fiduciary & withhldg.)	51,836	59,599	52,290	51,549	66,474	58,156
Delinquent (income, fiduciary & withhldg.)	43,934	48,397	46,586	56,670	63,323	65,995
Total collections	\$5,072,302	\$5,562,337	\$5,927,236	\$6,563,844	\$6,253,008	\$6,096,859
Less refunds ¹	(708,198)	(688,647)	(930,534)	(774,687)	(1,285,464)	(1,313,354)
Less endangered resources donation	(566)	(547)	(640)	(595)	(703)	(701)
Net collections	\$4,363,538	\$4,873,143	\$4,996,063	\$5,788,562	\$4,966,841	\$4,782,804
Add-back of "appropriation" tax credits						
Homestead credit	\$86,769	\$79,817	\$77,181	\$79,956	\$99,569	\$104,420
Farmland Preservation credit	22,329	19,648	17,765	18,181	17,071	16,485
Farmland tax relief credit	12,438	10,650	10,845	15,513	11,265	13,276
Earned income credit	59,506	64,042	60,376	59,798	61,819	62,677
Development zone-jobs credit	63	0	0	0	0	0
Development zone-sales credit	96	25	9	0	0	0
Total tax credit add-backs	\$181,201	\$174,182	\$166,176	\$173,449	\$189,724	\$196,858
TOTAL COLLECTIONS/ADD-BACKS	\$4,544,739	\$5,047,324	\$5,162,239	\$5,962,010	\$5,156,565	\$4,979,662
CORPORATION FRANCHISE/INCOME TAX						
Estimated tax (all initial)	\$660,979	\$646,378	\$667,513	\$683,016	\$579,371	\$551,776
Paid with return	29,980	30,849	37,932	42,597	37,350	41,041
Additional	29,257	51,652	39,797	37,448	34,283	29,517
Delinquent	3,611	3,696	3,127	3,592	3,954	6,011
Total collections	\$723,826	\$732,575	\$748,368	\$766,653	\$654,958	\$628,344
Less refunds	(81,786)	(107,462)	(114,118)	(122,850)	(118,569)	(126,120)
Net collections	\$642,041	\$625,112	\$634,250	\$643,803	\$536,389	\$502,225
Add-back of "appropriation" tax credits						
Farmland Preservation credit	\$344	\$347	\$343	\$316	\$287	\$314
Farmland tax relief credit	501	469	374	506	483	469
Development zone-jobs credit	649	571	90	0	0	0
Development zone-sales credit	286	524	146	0	0	0
Total tax credit add-backs	\$1,781	\$1,912	\$953	\$822	\$770	\$783
TOTAL COLLECTIONS/ADD-BACKS	\$643,822	\$627,024	\$635,203	\$644,625	\$537,159	\$503,008

TABLE 2-CONTINUED
TAX COLLECTION DETAIL BY TAX AND PAYMENT TYPE
(thousands)

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
STATE SALES/USE TAX						
Initial	\$2,792,865	\$2,970,693	\$3,210,263	\$3,409,688	\$3,523,430	\$3,611,311
Additional ²	58,009	69,566	62,844	79,853	70,186	66,622
Delinquent	26,606	27,938	26,437	31,476	35,314	40,296
Total collections	\$2,877,480	\$3,068,197	\$3,299,544	\$3,521,017	\$3,628,930	\$3,718,230
Less refunds	(13,107)	(20,791)	(14,849)	(19,358)	(19,035)	(22,434)
NET COLLECTIONS	\$2,864,373	\$3,047,406	\$3,284,695	\$3,501,659	\$3,609,895	\$3,695,796
GIFT TAX						
Paid with return ³	\$42	\$17	\$4	\$0	\$4	\$0
Additional	114	44	74	0	0	3
Delinquent	4	4	0	0	0	0
Total collections	160	65	78	0	4	3
Less refunds	0	0	0	0	0	0
NET COLLECTIONS	\$160	\$65	\$78	\$0	\$4	\$3
ESTATE / INHERITANCE TAX						
Initial ³	\$51,401	\$78,716	\$111,790	\$128,337	\$76,383	\$83,345
Additional	1,337	3,465	6,905	8,130	2,039	1,618
Delinquent	50	81	14	50	3	1
Total collections	52,788	82,262	118,708	136,517	78,424	84,964
Less refunds	(2,123)	(2,217)	(1,888)	(3,256)	(1,344)	(2,333)
NET COLLECTIONS	\$50,665	\$80,046	\$116,820	\$133,261	\$77,080	\$82,631
BEVERAGE TAX						
Beer (initial)	\$9,107	\$9,257	\$9,157	\$9,389	\$9,357	\$9,590
Liquor (initial)	29,212	30,487	30,693	32,328	33,099	33,436
Wine (initial)	2,100	2,219	2,228	2,353	2,373	2,426
Additional	136	41	41	62	83	74
Delinquent	0	0	0	0	0	0
TOTAL COLLECTIONS	\$40,554	\$42,005	\$42,119	\$44,132	\$44,912	\$45,525
CIGARETTE & TOBACCO PRODUCTS TAX						
Cigarette (initial) ⁴	\$203,818	\$247,386	\$256,255	\$246,829	\$241,665	\$284,983
Tobacco products (initial)	8,621	9,258	9,299	10,190	11,056	13,739
Additional	902	442	1,258	845	2,095	3,923
Delinquent	7	10	5	32	51	56
TOTAL COLLECTIONS	\$213,348	\$257,096	\$266,818	\$257,896	\$254,868	\$302,701

TABLE 2 - CONTINUED
TAX COLLECTION DETAIL BY TAX AND PAYMENT TYPE
(thousands)

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
MOTOR, SPECIAL, GENERAL AVIATION & ALTERNATE FUEL TAX						
Initial motor vehicle fuel tax ⁵	\$716,864	\$759,759	\$813,957	\$831,275	\$849,552	\$883,583
Additional motor vehicle fuel tax	5,203	868	5,571	1,006	2,154	3,450
Delinquent motor vehicle fuel tax	150	182	96	145	68	205
Total collections	\$722,217	\$760,809	\$819,623	\$832,426	\$851,774	\$887,239
Less refunds	(23,409)	(16,533)	(23,342)	(23,772)	(29,084)	(26,013)
Net motor vehicle fuel tax collections	<u>\$698,808</u>	<u>\$744,276</u>	<u>\$796,282</u>	<u>\$808,654</u>	<u>\$822,690</u>	<u>\$861,225</u>
Initial general aviation fuel tax	\$1,073	\$1,463	\$1,337	\$1,274	\$1,247	\$1,224
Additional general aviation fuel tax	8	9	13	8	4	3
Delinquent general aviation fuel tax	0	4	5	1	0	0
Total general aviation fuel tax collections	<u>\$1,081</u>	<u>\$1,476</u>	<u>\$1,354</u>	<u>\$1,283</u>	<u>\$1,250</u>	<u>\$1,226</u>
Initial alternate fuel tax ⁶	\$1,496	\$1,236	\$1,007	\$1,068	\$954	\$969
Additional alternate fuel tax	3	2	1	20	2	1
Delinquent alternate fuel tax	71	146	48	30	10	12
Total alternate fuel tax collections	<u>\$1,570</u>	<u>\$1,385</u>	<u>\$1,057</u>	<u>\$1,118</u>	<u>\$965</u>	<u>\$983</u>
TOTAL FUEL TAX COLLECTIONS	<u>\$701,459</u>	<u>\$747,137</u>	<u>\$798,693</u>	<u>\$811,055</u>	<u>\$824,906</u>	<u>\$863,434</u>

1. Income tax refunds include refunds offset against delinquencies and/or agency setoff accounts, and certain other adjustments (audit and redeposited checks).
2. Since present systems no longer allow us to track additional tax collections from the sales tax non-filer program, this account has been understated by \$12 to \$24 million a year since 1996.
3. Gift and inheritance taxes were phased out over a 5-year period beginning with 20% reduction on 1/1/88; 40% reduction on 1/1/89; 60% reduction on 1/1/90; 80% reduction on 1/1/91 and 100% reduction on 1/1/92.
4. Cigarette tax increased to \$0.38 on May 1, 1992; to \$0.44 on Sept. 1, 1995; to \$0.59 on Nov. 1, 1997; and to \$0.77 on Oct 1, 2001. 70% of cigarette taxes are refunded to Native American tribes if sold on Native American land.
5. 1993 Wis. Act 16, effective 4-1-94, made special fuel a motor vehicle fuel tax.
6. New alternate fuel tax effective 4-1-94 (includes LPG and CNG, formerly special fuels).

NOTE: Special Fuel Tax category ceased effective 4/1/94.

Source: Tax Revenue Accounting Section, Financial & Mgmt Services Bureau, ES Division

TABLE 3
USE TAX COLLECTIONS
(thousands)

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
STATE USE TAX						
Form ST-12 (initial)	\$144,691	\$154,887	\$226,903	\$154,534	\$158,834	\$173,458
Form 1 (initial)	1,351	1,267	1,389	1,525	1,560	1,450
Other (initial)	65,514	71,520	78,765	88,394	86,200	90,700
Additional & Delinquent	15,353	14,257	9,019	9,673	11,226	20,304
TOTAL	\$226,908	\$241,933	\$316,076	\$254,126	\$257,819	\$285,912
COUNTY USE TAX						
Form ST-12 (initial)	\$8,315	\$8,762	\$9,823	\$13,227	\$11,048	\$11,620
Other (initial)	3,909	4,195	4,928	5,772	5,725	6,271
Additional & Delinquent	21	20	20	9	18	
TOTAL	\$12,244	\$12,977	\$14,771	\$19,008	\$16,792	\$17,891
BASEBALL STADIUM USE TAX						
Form ST-12 (initial)	\$1,274	\$1,041	\$2,082	\$1,356	\$1,260	\$1,417
Other (initial)	266	319	326	364	392	347
TOTAL	\$1,541	\$1,360	\$2,408	\$1,721	\$1,652	\$1,764
FOOTBALL STADIUM USE TAX						
Form ST-12 (initial)	N/A	N/A	N/A	N/A	N/A	1,448
Other (initial)	N/A	N/A	N/A	N/A	146	288
TOTAL	\$0	\$0	\$0	\$0	\$146	\$1,736

All numbers listed are estimated with the exception of those listed for State Use Tax, Form 1 (initial).

Sales and use taxes are combined as one tax in the Division's information technology systems. Therefore, the amount of use tax collected cannot be exactly determined. This table presents estimates of the use tax portion of sales/use taxes collected.

Estimated use tax may be understated due to: a) omission of processing adjustments and office audit adjustments, and b) use tax reported as sales tax. Estimated use tax may be overstated due to liability reported but not paid.

Source: Tax Revenue Accounting Section, Financial & Mgmt Services Bureau, ES Division & Audit Bureau, IS&E Division.

TABLE 4
TAX COLLECTION ADMINISTRATIVE COSTS
(thousands)

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
IS&E and P&CS APPROPRIATIONS						
Business Tax Registration Fee	\$1,278	\$1,546	\$1,835	1,149	1,221	1,163
Collections Under Contracts	278	282	110	263	237	699
County Sales/Use Tax	1,816	2,122	2,265	2,021	2,114	1,906
Debt Collections	126	156	225	210	216	291
Delinquent Tax Collection Fee ¹	9,735	10,063	10,327	0	0	0
Endangered Resources	23	22	26	28	22	35
General Purpose Revenue	31,964	32,786	36,028	48,223	50,485	51,199
Liquor Tax	97	156	148	132	118	127
Local Exposition District Tax	135	181	224	156	164	158
Motor Fuel Tax	966	1,001	942	948	1,166	1,202
Motor Vehicle Occasional Sales ¹	425	529	388	0	0	0
Petroleum Inspection Fee	115	107	119	90	152	154
Publications / Rev. Stamps	271	257	304	239	252	254
Recycling Surcharge	225	228	250	68	163	182
Baseball Stadium Sales/Use Tax	685	361	346	219	208	198
Football Stadium Sales/Use Tax	N/A	N/A	N/A	N/A	112	107
Other ²		113	215	118	177	440
OITS ALLOCATION TO IS&E and P&CS ^{3,}	\$3,931	\$3,803	\$3,964	7,056	6,919	5,497
INTEGRATED TAX SYSTEM ⁶				1,143	0	2,151
TOTAL	\$52,069	\$53,713	\$57,714	\$62,060	\$63,725	\$65,761

1. In 1999-2001 biennium Delinquent Tax Collection Fee became part of General Purpose Revenue and Motor Vehicle Occasional Sales was eliminated.

2. Includes Dry Cleaner, Resort, Rental Vehicle Tax, and special grants.

3. In 1996-97, Bureau of Information Systems (BIS) applications development staff supporting IS&E systems were transferred to IS&E.

4. In 1999-00 BIS applications development staff transferred from IS&E to Office of Information Technology Systems (OITS)

5. In 2001-02 Data Entry Unit was moved from OITS to Processing Bureau.

6. In 2000-01 no payment was made for the ITS system - all funds were encumbered and carried over for payment in FY 2001-02.

Source: IS&E Division Administration

TABLE 5
DELINQUENT TAXES
(thousands)

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
BEGINNING BALANCE						
Individual income	\$256,461	\$275,662	\$ 312,410	\$ 298,393	302,802	298,445
Withholding	267,443	249,304	242,174	164,851	179,859	199,685
Corporation franchise/income	55,566	41,022	56,075	17,288	19,475	21,258
Sales/use	269,067	254,241	218,919	144,039	158,043	181,461
Miscellaneous ¹	64,129	57,445	58,640	44,863	44,002	10,459
TOTAL DELINQUENCIES ²	\$912,666	\$877,673	\$ 888,218	\$ 669,433	\$ 704,181	\$711,308
CREDITS (CASH COLLECTIONS, REFUND OFFSETS, ETC.)						
Individual income	\$101,558	\$113,612	\$109,331	90,575	88,120	97,878
Withholding	155,145	174,050	247,874	147,993	247,914	167,308
Corporation franchise/income	26,797	18,208	53,201	8,385	10,182	12,394
Sales/use	142,528	156,514	216,247	136,464	144,948	159,320
Miscellaneous ¹	15,244	8,019	21,453	4,296	42,299	8,116
TOTAL CREDITS	\$441,272	\$470,402	\$648,105	\$387,714	\$533,463	\$445,017
DEBITS (NEW ACCOUNTS, INTEREST & FEES) ³						
Individual income	\$120,759	\$152,972	\$103,948	94,984	83,763	152,132
Withholding	137,006	161,287	173,195	163,002	267,739	174,326
Corporation franchise/income	12,252	24,034	18,541	10,572	11,965	12,039
Sales/use	127,701	152,385	135,316	150,468	168,366	176,884
Miscellaneous ¹	8,560	8,641	4,659	3,435	8,756	6,763
TOTAL DEBITS	\$406,279	\$499,320	\$435,659	\$422,461	\$540,590	\$522,144
ENDING BALANCES						
Individual income	\$275,662	\$315,022	\$307,027	302,802	298,445	352,699
Withholding	249,304	236,541	167,496	179,859	199,685	206,703
Corporation franchise/income	41,022	46,848	21,416	19,475	21,258	20,903
Sales/use	254,241	250,112	137,987	158,043	181,461	199,025
Miscellaneous ¹	57,445	58,068	41,846	44,002	10,459	9,105
TOTAL DELINQUENCIES ⁴	\$877,673	\$906,591	\$675,772	\$ 704,181	\$ 711,308	\$788,435

1. Miscellaneous includes aviation, business tax registration, drug, exposition, gift, inheritance & estate, liquor, manufacturing, motor fuel, real estate transfer, recycling, special fuel, tobacco, and utility. A delinquent tax collection fee was provided in 1991 Wisconsin Act 39, effective July 1, 1992. The posting of approximately \$31 million in collection fees caused the posting of approximately \$179 million in interest to inactive accounts.

2. The new delinquent tax system was implemented on July 1, 1998. Interest is updated on all accounts and the total on file is computed without including duplicate liabilities owed by multiple entities. These changes explain the difference between the ending balances and the beginning balances.

3. The delinquent tax collection fee increased from 4.5% to 6.5% of the delinquent account balance effective December 31, 1995, as provided in 1995 Wisconsin Act 27. The fee increase caused the posting of approximately \$116 million in interest.

4. The reduced delinquent balance at the end of 1998-99 reflects the department's initial use of expanded write-off authority as part of post-amnesty legislation.

Source: Compliance Bureau, IS&E Division

TABLE 6
DOCUMENTS FILED, REGISTERED ACCOUNTS & TAXPAYERS

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
INCOME TAX						
Individual returns						
Paper keyed	2,251,811	1,891,259	1,828,890	1,734,948	1,547,838	1,220,975
Paper scanned returns	209,950	501,659	506,021	534,381	589,537	710,457
Electronic returns (ELF)	229,743	352,889	466,029	614,108	750,384	949,917
Total returns	2,691,504	2,745,807	2,800,940	2,883,437	2,887,759	2,881,349
Income--EFT payments (trusts est.)	7,154	9,201	4,194	9,272	5,396	3,243
Homestead credit claims	195,747	175,038	162,630	174,554	203,313	233,784
Farmland preservation credit claims	22,522	21,659	21,888	22,272	21,265	20,897
Partnership returns	31,418	33,754	37,786	36,090	46,961	46,842
Corporation return - domestic	51,196	50,028	49,487	47,922	44,876	44,467
- foreign	59,068	62,318	66,353	68,567	68,768	71,515
EFT payments made (corporation)	1,142	2,086	3,050	3,858	8,132	9,377
Estimated tax, individuals filing ¹	216,161	232,389	246,674	N/A	N/A	172,541
Estimated tax, individual installments	825,201	911,010	815,907	1,040,613	922,459	810,204
Estimated tax, corporation installments	71,614	73,425	67,117	50,850	41,645	36,406
Total Number of Active Withholding Accounts						
semi-monthly	22,053	21,211	20,251	24,526	26,732	27,321
monthly	74,283	70,526	66,580	78,666	75,905	75,524
quarterly	23,877	32,040	40,053	24,769	25,522	28,181
annually	26,158	24,556	22,103	22,277	24,262	23,051
Total registered employers	146,371	148,333	148,987	150,238	152,421	151,077
Withholding reports	1,458,679	1,429,226	1,386,343	1,339,927	1,050,103	979,961
FIDUCIARY, INHERITANCE/ESTATE & GIFT TAXES						
Fiduciary returns	62,106	62,858	63,613	66,059	67,504	65,433
Closing certificates	13,819	10,629	10,675	10,466	9,598	9,246
Inheritance/Estate tax returns ²	2,226	2,498	2,668	2,664	764	2,605
Gift tax returns (donee) ²	39	22	42	14	9	5
SALES/USE TAX						
Account locations filing:						
monthly--due 20th of month	35,958	34,313	31,784	30,849	29,703	34,936
monthly--due last day of month	48,533	46,239	41,954	40,811	43,333	49,211
quarterly	42,490	47,761	46,714	49,595	51,106	44,675
annually	77,051	73,865	66,658	67,048	68,280	59,938
Total registered account locations	204,032	202,178	187,110	188,303	192,422	202,520
Total active registrants	171,106	169,139	167,553	154,954	156,999	167,086
Sales/use tax returns	1,012,576	997,817	949,475	1,071,568	967,610	994,483

TABLE 6-CONTINUED
DOCUMENTS FILED, REGISTERED ACCOUNTS & TAXPAYERS

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
BEVERAGE & TOBACCO TAX						
Tobacco permits	1,661	1,865	2,450	2,523	1,547	1,135
Beer permits	400	434	530	626	440	674
Liquor permits	4,022	4,239	4,613	4,729	3,656	3,284
Total permits	6,083	6,538	7,593	7,878	5,643	5,093
Returns	10,176	11,138	11,603	12,122	12,087	12,023
MOTOR FUEL TAX						
Motor fuel licensees ³	126	131	131	140	142	151
General aviation licensees	181	180	172	176	180	173
Alternate fuel licensees ⁴	193	188	181	176	172	161
Transporter certificates	250	245	243	238	230	253
Total licensees/registrants	750	744	727	730	724	738
Returns ³	4,641	6,491	4,523	4,555	4,691	4,476
Refund claims	13,152	12,989	15,904	11,367	11,122	9,950
LOCAL EXPOSITION DISTRICT TAX						
Returns	15,615	13,767	11,411	11,655	10,325	10,325

1. Starting in FY00 DOA mails estimated tax documents to taxpayers - data for FY00 and FY01 unavailable.

2. Gift and inheritance taxes were phased out over a 5-year period beginning with 20% reduction on 1/1/88; 40% reduction on 1/1/89; 60% reduction on 1/1/90; 80% reduction on 1/1/91 and 100% reduction on 1/1/92.

3. The point of taxing diesel fuel and motor fuel was moved to the terminal level effective 4/1/94, in 1993 Wisconsin Act 16.

4. Alternate fuel tax effective as of 4/1/94 in 1993 Wisconsin Act 16.

Source: Tax Revenue Acct Unit, ES Division; Registration Unit, P&CS Division; and Audit Bureau, IS&E Division

**TABLE 7
REFUNDS ISSUED**

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
NUMBER OF REFUNDS ISSUED						
Individual income	1,866,498	1,839,477	2,035,868	1,919,656	2,218,185	2,212,165
Corporation	15,134	14,557	16,245	19,053	12,190	12,995
Sales and Use tax	25,603	49,794	49,447	47,067	44,251	59,184
Inheritance/Estate tax	180	187	182	230	228	239
Excise taxes	587	545	543	534	541	546
Recycling surcharge	716	918	810	1,975	95	286
Motor fuel taxes	13,152	12,989	15,904	11,367	11,122	9,950
Exposition center taxes	322	286	186	212	226	226
Baseball Stadium sales tax	402	240	30	12	12	12
Football Stadium sales tax	N/A	N/A	N/A	N/A	7	12
Withholding tax	7,535	7,616	7,024	7,090	9,910	9,903
TOTAL NUMBER OF REFUNDS ISSUED	1,930,129	1,926,609	2,126,239	2,007,196	2,296,767	2,305,518
AMOUNT OF REFUNDS ISSUED						
Individual income	\$657,965,626	\$ 652,389,882	\$ 889,833,273	\$ 728,272,310	\$1,231,078,163	\$1,249,860,545
Corporation	82,328,455	107,488,313	109,463,792	122,368,228	117,934,176	121,787,612
Sales and Use tax	171,368,992	200,146,586	197,589,048	227,984,566	236,799,253	229,315,108
Inheritance/Estate tax	2,122,745	2,216,569	1,887,786	3,256,161	1,343,564	2,257,329
Excise taxes	2,012,318	2,157,027	2,265,109	2,427,468	4,202,346	2,957,430
Recycling surcharge	311,757	501,767	437,188	1,482,458	332,524	458,560
Motor fuel taxes	23,295,568	16,375,863	22,361,814	25,473,350	29,865,118	24,914,715
Exposition center taxes	10,740,487	10,785,213	13,092,749	12,562,264	13,923,965	13,730,164
Baseball Stadium sales tax	17,191,165	18,474,849	20,598,125	21,588,541	21,465,163	21,884,005
Football Stadium sales tax	N/A	N/A	N/A	N/A	7,781,264	16,755,638
Withholding tax	25,565,018	8,474,627	13,256,630	17,688,170	12,445,330	10,778,214
TOTAL AMOUNT OF REFUNDS ISSUED	\$992,902,131	#####	#####	\$1,163,103,516	\$1,677,170,866	\$1,694,699,320

Source: Tax Revenue Accounting Section, Financial & Mgmt Services Bureau, ES Division

TABLE 8
SETOFF PROGRAMS

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
DELINQUENT TAX SETOFFS						
Individual income tax	\$4,177,470	\$5,531,110	\$6,305,606	\$11,976,608	\$7,989,040	\$6,832,641
Corporation income/franchise tax	57,189	190,501	319,872	192,173	85,909	436,159
Withholding income tax	833,378	1,209,499	1,339,394	1,567,822	2,166,914	1,434,763
Sales/use tax	2,026,730	2,496,511	2,789,147	3,549,631	3,017,030	3,160,736
Miscellaneous ¹	133,313	134,402	112,598	170,686	145,500	632,207
TOTAL DELINQUENT SETOFFS	\$7,228,080	\$9,562,023	\$10,866,617	\$17,456,920	\$13,404,393	\$12,496,506
AGENCY SETOFFS						
Health & Family Services	\$7,930	\$6,227	\$6,686	\$23,200	\$10,720	\$7,135
Transportation	10,898	8,338	12,291	24,252	14,831	20,322
Justice	394	2,299	1,174	15,439	6,588	6,367
Veterans Affairs	24,367	26,853	19,458	29,030	18,538	23,850
Workforce Development	12,580,125	12,943,842	12,189,316	23,524,784	16,929,482	18,307,142
Supreme Court ²	N/A	N/A	N/A	3,628	2,560	9,012
Natural Resources	786	1,391	1,695	2,993	1,943	3,168
Insurance Commission	36	285	8,124	9,022	3,506	3,811
University of Wisconsin	3,916	4,773	11,068	31,752	42,470	58,653
County & municipal	258,757	1,154,695	147,888	248,183	613,774	2,373,723
Internal Revenue Service (IRS) ³	N/A	N/A	N/A	N/A	N/A	2,332,578
TOTAL AGENCY SETOFFS	\$12,887,209	\$14,148,703	\$12,397,701	\$23,912,284	\$17,644,412	\$23,145,761

1. Miscellaneous includes aviation, business tax registration, drug, exposition, gift, inheritance & estate, liquor, manufacturing, motor vehicle fuel, real estate transfer, recycling, special fuel, tobacco, and utility.

2. Supreme Court added to the offset program in 1999-2000.

3. IRS added to the offset program in 2001-2002

Source: Compliance Bureau and IS&E Division Administration

TABLE 9
REFUND CLAIMS REDUCED/DENIED

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Individual income tax ¹	\$897,879	\$975,350	\$1,195,794	\$1,792,300	\$3,225,386	\$1,837,272
Corporation income/franchise tax	12,852,355	21,201,547	15,778,034	19,534,744	4,937,751	5,932,970
Sales/use tax	538,747	4,577,931	5,605,381	1,613,881	2,996,426	2,375,369
Farmland Credits ²	639,612	255,547	595,922	272,930	103,951	54,995
Homestead credit ^{2,3}	9,022,984	7,075,502	7,020,981	7,447,766	7,937,309	7,257,996
Earned Income Credit	1,032,984	608,011	697,557	1,792,265	1,395,438	1,423,169
TOTAL	\$24,984,561	\$34,693,888	\$30,893,669	\$32,453,886	\$20,596,261	\$18,881,771

1. Amounts include adjustments made to returns by audit staff during processing.

2. Starting with FY99, the division has changed the definition of this category. These credits now include refunds claims adjusted/reduced/denied due to the screening of claims prior to processing. These amounts may also be included in processing statistics elsewhere in this report.

3. Starting in FY98, these figures have been restated. The amounts shown represent homestead credit that has been reduced or denied during the current fiscal year regardless of the year of the claim.

Source: Audit Bureau, IS&E Division

TABLE 10
TAXPAYER ASSISTANCE

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
OFFICE VISITS						
Appleton	28,708	25,139	21,147	27,521	21,598	23,233
Eau Claire	21,940	25,837	21,237	32,150	19,470	19,318
Madison	36,090	46,778	38,830	47,022	15,727	14,738
Milwaukee	48,693	39,177	41,309	39,437	45,085	51,538
Total	135,431	136,931	122,523	146,130	101,880	108,827
TELEPHONE CALLS						
Appleton	39,491	38,562	33,676	42,100	32,766	31,457
Eau Claire	27,268	30,178	27,274	37,584	23,228	20,866
Madison	642,341	1,270,707	859,344	475,612	495,568	354,329
Milwaukee	127,538	123,564	127,310	142,298	140,400	134,068
Total	836,638	1,463,011	1,047,604	697,594	691,962	540,720
VOICE RESPONSE UNIT CALLS	425,434	634,345	805,284	753,781	603,681	706,760

1. The division currently has two Voice Response Units (VRU): The Madison unit has 48 lines and the Milwaukee unit has 16 lines. The units answer refund inquiry calls and process TeleFile returns. VRU calls referred to in this table are refund inquiry calls only.
2. FY 2000-01 information for Madison VRU missing December-April

Source: IS&E Division Administration